

ID: CCA_2009021810544937

Number: **200937033**

Office:

Release Date: 9/11/2009

UILC: 6227.01-00

From:

Sent: Wednesday, February 18, 2009 10:54:50 AM

To:

Cc:

Subject: RE: 6227(d) case

In answer to your first question. Yes.

If the source partnership AAR is the only valid AAR, that is the only statute we should apply.

There is no prohibition on a partner filing his own AAR even though the partnership has filed an AAR. So a partner AAR can result in a longer two year statute for the partner if he filed it after the partnership AAR.